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GENERAL HEADINGS.

Cases Reported this Week.

Current Topics.

War Commissions and Committees.

WE PRINT elsewhere a list which has just been issued of the various commissions and committees which the war has called into being. Those which are of more immediate legal interest are the Defence of the Realm Losses Commission, and the Prize Claims Committee, but the entire list gives an interesting survey of the special activities of the moment. We understand that the Losses Commission has commenced to sit, but that it will only entertain claims which have been already made to the War Office or Admiralty.

The United States Reply to Count Bernstorff.

COUNT BERNSTORFF'S Memorandum to the United States Government has received a sharp reply. He alleged that the conduct of the United States in permitting the export of arms was unneutral; at any rate, unless that Government insisted on food cargoes from America being allowed to reach Germany without hindrance. No doubt there is a good deal to be said for imposing on neutral nations the duty of stopping the supply of munitions of war by their subjects. Such supply, it has been pointed out, is apt to prolong a war which otherwise would come to an end at an earlier date (Oppenheim, International Law, II., 429). But the same writer sees no immediate prospect of the supply being made unlawful, and the United States Government decline to take this step on the ground that it would be an unneutral act. Of course, the matter has no connection with the present blockade of Germany. As regards that, the possibility of friction between this country and the United States seems to be disappearing. At the same time the United States expresses its refusal to yield any of its rights as a neutral, and it pointedly maintains that the belligerent right of visit and search, which it has acknowledged, lays on belligerents the correlative duty to visit and search. The application of the retort to the recent sinking by Germany of neutral ships is obvious.

Cotton as Contraband.

THE ATTORNEY-GENERAL'S letter on the supply of cotton to Germany and Austria, which was published on Monday (*Times*, 19th inst.), shews that this is being stopped so far as practicable, though he seems to follow the example of the Prime Minister in ignoring the juridical subtleties to which the Order in Council of 11th March (*ante*, p. 352) may give rise. The matter has arisen out of a strong representation made by Sir WILLIAM RAMSAY and other eminent chemists to Lord MOULTON, as Chairman of the Explosives Committee, on 10th March. In this it was said: "It can be shewn that an amount equal to at least one-half of the cotton imported into these countries [Germany and Austria] in 1913 must, during the present war, be used annually for propulsive ammunition, and that further supplies can come through neutral States unless cotton is made absolute contraband. We are, of course, aware that practically an unlimited amount of woven cotton exists in Germany. Under present conditions of manufacture, however, this material is not available for conversion into explosives; Germany is entirely dependent on her imports of unspun cotton for the manufacture of propulsive explosives." And an assurance was asked for that a complete embargo on cotton destined to Germany and Austria by any channel would be declared and exercised. In answer, the signatories were referred to the Order in Council of 11th March, and it was suggested that this would be entirely satisfactory. But they were by no means satisfied, and in a letter of 22nd March they objected that Article III. of the Order gave no sufficient means of intercepting goods with an enemy destination which were being carried to a neutral port. The direction is permissive only—vessels "may," and not "shall," be required to discharge the goods in a British port; and, unless contraband, the goods are to be restored to the owner, who would presumably be an enemy. The signatories wrote: "Since cotton has not been made contraband of war as wool and copper have been made, and the article referred to is merely permissive in its wording, it seems to the signatories that the importance of the technical point urged by them has not been fully realized by His Majesty's Government. They would therefore be glad if Lord MOULTON can assure them that it is the intention of the Government that cotton shall not now enter Germany through any channel whatsoever." Subsequently there was an interview with the President of the Board of Trade for the purpose of pressing upon him the vital importance of making cotton contraband of war; but this view was not received with favour, and in the final letter Mr. HOPKINS, who was acting as secretary to the Chemists' Committee, regretted that Mr. RUNCIMAN was unable to give the assurance that cotton would not reach Germany from any source whatsoever.

The Attorney-General on the Blockade.

THE CORRESPONDENCE was sent to the Attorney-General, and has produced from him the letter to Mr. HOPKINS referred to above. He suggests that the chemists are under a misapprehension, either as to the law of contraband or as to the steps which are in fact being taken under the Order in Council of 11th March. "The steps which are being taken under the authority of that Order in Council are extremely effective to stop cotton from reaching Germany, and the declaration of cotton as contraband would not alter the result so far as preventing cotton reaching Germany is concerned in the very least." If an article is declared to be absolute contraband, it can, he says, be "stopped from going to a German port, and can even be stopped from going to an adjoining neutral port if it is in course of transit through that neutral port to the enemy country." No doubt that is so as to absolute contraband; but, as regards conditional contraband, under the Order of 29th October, 1914, adopting and modifying the Declaration of London (*ante*, p. 46), the doctrine of continuous voyage only applies if the goods are consigned "to order," or if the ship's papers shew no consignee, or a consignee in enemy territory. Hence a declaration of cotton as absolute contraband, if practicable, would be more effective. But Sir JOHN SIMON says that the same results are being obtained under the Order of 11th March. Under that Order "any article can be stopped, whether it is contraband or not, and, of course, this Order in Council is being put into force in all proper cases. To imagine that since that date anything can be gained, so far as stopping the entrance of cotton into Germany is concerned, by calling it contraband is in effect to suppose that a blockade is rendered more effective if you add that specified contraband articles will not be allowed to break the blockade. A blockade stops all articles, whether they are contraband or not, and therefore the addition would not have any practical consequences whatever." It will be observed that the Attorney-General uses here the word "blockade," just as Sir EDWARD GREY did in one of his recent notes to the United States; although it is common ground that there is no blockade in the technical sense of the term. But assuming that the present "cruiser cordon" constitutes a blockade, then the reply of the Attorney-General seems to leave open an important point. A blockade can only apply to enemy territory. A belligerent cannot, if we understand the matter rightly, blockade a neutral coastline and thereby prevent goods from going to neutral ports. On the other hand, where goods are absolute contraband, then—blockade or no blockade—they can be seized if they have an ultimate enemy destination. Either then the British Government is stretching the present "blockade" beyond the results ordinarily attaching to that term, and interfering with neutral commerce; or it is forfeiting something through not declaring cotton contraband. The Attorney-General states that "as a practical matter in the present war, any stoppage of cotton secured by calling it contraband is equally secured by the Order in Council." Hence the Order in Council is being, it seems, put into force in a manner inconsistent with neutral rights as ordinarily recognised. It must be assumed that the Government consider the disadvantages of this course preferable to the disadvantage of including a commodity like cotton in the absolute contraband list.

Statute-barred Debts and Voluntary Liquidation.

THE Limitation Act, 1623, as is well known, bars the remedy but does not extinguish the debt; consequently the debt remains as a subsisting liability, and the creditor is entitled to satisfaction of it in any way which does not involve the actual taking of proceedings to recover it. Thus, if he has to account for other moneys of the debtor, he can retain his debt out of them (*Courtenay* v *Williams*, 3 Hare, 539; *Re Akerman*, 1891, 3 Ch. 212). And where the debt was the debt of a person since deceased, his executor or administrator is at liberty to recognize it and pay it (*Re Rownson*, 29 Ch. D., p. 362). But when once the debt has been judicially declared to be statute-barred, this liberty of payment ceases (*Midgley* v. *Midgley*, 1893, 3 Ch. 282); and although the mere bringing of an administration action does not forbid payment of a statute-barred debt (*Ex parte Dewdney*, 15 Ves., p. 498), yet any beneficiary or creditor is then at liberty to require the statute to be set up, and the creditor is thus debarred from being paid (*Shewen* v. *Vanderhorst*, 1 R. & M. 347, 2 *ibid.* 75; *Re Wenham*, 1892, 3 Ch. 59). These principles were applied recently by ASTBURY, J., in *Re Fleetwood, &c., Power Syndicate* (1915, 1 Ch. 486) to the case of payment by a liquidator in a voluntary winding-up of debts which were statute-barred at the commencement of the winding-up. In a compulsory winding-up the order fixes the date at which the provability of debts is to be tested. Those which are then already barred cannot be proved; but as to debts which are not barred, the order stops the running of the statute, and these debts remain provable (*Mitchell's Claim*, 6 Ch. 822; *Re General Rolling Stock Co.*, 7 Ch., p. 649). In the present case it was contended that, in a voluntary winding-up, there is no hard and fast rule that the liquidator cannot pay debts already statute-barred at the commencement of the liquidation, and that he has a discretion corresponding to that of an executor before an administration decree. In the result it was not necessary to determine this point, for certain of the shareholders had objected to his paying

the debts, and this took away any discretion which otherwise he might have had.

Increased Licence Duties and Premiums.

THE DECISION of the Divisional Court (RIDLEY and BRAY, JJ.) in *King* v. *Earl Cadogan*, 1915, 1 K. B. 821) shews an interesting distinction in the construction of section 13 of the Finance Act, 1910, and section 2 of the Finance Act, 1912. The former relates to the calculation of reversion duty; this is assessed on the excess of the total value of land at the time when the lease determines over its total value at the time of the original grant of the lease, "to be ascertained on the basis of the rent reserved and payments made in consideration of the lease." On these words it was held in *Marquis Camden* v. *Inland Revenue Commissioners* (1914, 1 K. B. 641 C.A. affirmed, 58 SOLICITORS' JOURNAL, 782; 1915, A. C. 241) that a payment in consideration of the lease need not be a payment made directly to the lessor; it includes money expended on the property by the lessee prior to the granting of the lease. But in section 2 of the Finance Act, 1912, which relates to the apportionment between lessor and lessee of the increase in the licence duties under the Finance Act, 1910, the word used is not payment generally, but "premium." Thus the grantor of the lease is to pay so much of the increase in duty as is "proportionate to any increased rent or premium payable in respect of the premises being let as licensed premises." In *King* v. *Earl Cadogan* the court declined to construe this section on the lines of section 13 of the Act of 1910. "The word 'premium,'" said BRAY, J., "in connection with the word 'lease' has a perfectly well-known meaning. It means some additional payment made by the lessee to the lessor beyond the rent of the premises." In that case the tenant had agreed to surrender his lease before its expiration and to take a new lease at an increased rent of £300 a year, instead of £66 10s., for an increased number of years; and he also agreed to expend money in pulling down and rebuilding the premises. It was held that neither the surrender value of the old lease, nor the cost of rebuilding the premises, was a "premium payable in respect of the premises" within the meaning of section 2.

New Trials.

NEW TRIALS continue to be part of the procedure of the Supreme Court, though many years have elapsed since a learned judge described a new trial as a blot on the administration of justice. But the inconvenience and delay arising from the grant of a new trial seem to be even greater in the United States than in this country. We are told in an article in one of the leading American periodicals that the sole resource for correcting bad verdicts is what has been called "the monstrous penalty of a new trial." The excessive number of new trials, with resulting delay and expense, which have disgraced American justice in its immediate past is "chiefly attributable to the want of a proper check upon juries at the trial, compelling our courts of review to vindicate the law and insure justice *after* verdict by the only means in their power." A curious illustration of this evil is drawn from actual experience. In a recent case some boys were engaged in harassing a Chinaman. He turned on them with a hatchet, and one, in order to escape, ran in front of a car and was killed. The question of law whether what the boy did in fright under such circumstances was contributory negligence was decisive. Under the practice which prevails in the Federal courts and in the majority of State courts, the State judge would be required to rule one way or other on this question. If he held that there was contributory negligence, he would direct a verdict for the defendant. Then, if the reviewing court held otherwise, a new trial would be necessary after a considerable lapse of time, when the testimony was no longer fresh. If he held that there was not contributory negligence, the cause would go on, and very likely result in a verdict for the plaintiff. Upon review of this the court of appellate jurisdiction could only order a new trial, and on this new trial it would be possible in many jurisdictions for the plaintiff's evidence to be quite different as to the circumstances of the accident, and very likely the case would go to the court of review once more to determine whether, upon the new evidence, the verdict could stand. In some jurisdictions causes have been tried as many as eight times successively in this way. A new trial is certainly not so potent an engine of oppression on this side of the Atlantic; but the large proportion of cases which are arranged and settled after an order for a new trial are some measure of the unwillingness of the parties to face additional uncertainty and expense.

Old Agreements and Modern Circumstances.

IF memory serve us, it was Chief Justice COCKBURN who remarked that, whatever disadvantages attach to a system of unwritten law, such a system had at least the advantage of an elasticity, which enabled those who administered the law to adapt it to the varying conditions of society, to the more complicated situations in modern commerce, to the changes effected by scientific progress or invention, and to the requirements and habits of the age; so as to avoid those inconsistencies, and that injustice, which will arise when the law is incongruous with the wants, the usages, and the interests of the generation to which it is immediately applied. Paradoxical as it may appear to the average layman, our judges by their numerous decisions make no new law; nor do they assume any sort of power to do so. All they do is to apply to novel circumstances and new complications of facts, and even to new facts, the established, yet, in one sense, plastic, common law of the realm as it has existed during the whole time and course of its history. By thus properly and judicially applying old principles to any novel state of facts, no single pebble of the venerable common law is irreverently stirred.

A similar elasticity in, or a looseness in the expression of, an Act of Parliament, or legal instrument, will not always call for such eulogistic comment, or prove so eminently satisfactory in practice. The testator in a hurry who bequeaths his "carriages," or even the "furniture and personal effects," at his residence, may, or may not, have his wishes effected by the inclusion in the bequest of a valuable motor car with its accessories (*Re Howe, Fernichough* v. *Wilkinson*, 1908, W. N. 223; *Re Ashburnham, Gaby* v. *Ashburnham*, 57 SOLICITORS' JOURNAL, 28). But it is really interesting to speculate what a testator would have wished when he bequeathed "all his carriages, horses, harness, and stable furniture and effects," and, as many gentry have done in recent years, subsequently gave up horses. Would he not, it may be asked, have said that the legatee was to take his motor-cars and their accessories in lieu of the carriages, harness, and stable effects he had sold during his lifetime? In the provoking absence of a few explanatory words which would not have cost the testator a crown, it is not very easy to give a satisfactory answer. As it was, all a Court of Interpretation could say was that the particular collection of words in which the word "carriages" occurs indicated that the testator intended to bequeath only such carriages as were designed for draught by horses (*Re Hall, Watson* v. *Hall*, 56 SOLICITORS' JOURNAL, 615).

All such cases are a forcible reminder that considerable reflection and foresight are essential to effect a satisfactory agreement, and that the phraseology and expression of its legal record should be precise and scientifically accurate and complete. A pitfall into which a copyist may tumble, and tumble badly, is to be too particular where inclusiveness is desirable, or to be too general where definiteness is requisite, the latter fault frequently disclosing an absence of attention to case law, or of precision in thought. Moreover, it sometimes seems as if copyists neglect sufficiently to observe the interactivity of the several clauses in an instrument of a complicated nature. Frequently there is a convenience in being slightly more detailed in expression than a reference to case law may indicate to be essential; or an imperative necessity to avoid any inadvertent and misleading collocation of words; while it is probably an excellent rule to forget for the time being the decisions upon intent in the interpretation of contracts.

Take, for example, this very inclusive word "carriages," to which reference has already been made. If one accepts the word

as including anything upon which humans or goods are carried, then, when selecting it for use in a legal instrument, one must surely contemplate its application to such thing whether known to the present generation or to its successors, and must accordingly limit it to present things alone if so instructed. If, on the other hand, one considers that the word excludes everything that is not on wheels, one would have specially to mention sledges and aeroplanes if it were desired to include them.

Or, as plainly bringing out how a dearth of sufficient contemplation of future contingencies, with consequent incompleteness in artistic expression, may be the father of expensive litigation, even if, in fact, it does not lead to any miscarriage of intention, let the important case be taken respecting an old right of way and modern power-driven vehicles, which is a recent addition to the law, and which, to our way of thinking, is brimful of suggestive interest, if not of useful warning, to beginners. The fact most pertinent to our present topic was that years ago, before motor-cars were in common use, an unrestricted right of way was granted to a private dwelling, and this dwelling had recently been converted into a garage and motor-driver's residence in connection with a large and fashionable hotel. As a consequence the way instead of being used by one resident with two vehicles, as at first, came to be used by many frequently changing residents with numerous motor-cars. Now there are two very plausible, and, to one unskilled in the construction of instruments, seductive arguments, which go to support the contention that this modern user amounted to an excessive and unwarrantable use of the way in question, and so increased the burden of the servitude, that the owner and occupier of the servient tenement had a right to object to it. The first is that the right of way, being granted to a particular private dwelling, is restricted to such purposes as are reasonably required in connection with such a dwelling, and, accordingly, can only be used for domestic purposes and never for trade purposes; the second is that the individuals entitled to use the right, and the vehicles to be used over the way, must be such as might reasonably be supposed to have been, in the contemplation of both parties, within the purview of the grant at the time it was made; and that, inasmuch as motor-cars were unknown vehicles at the date of this particular grant, it is evident they were not intended to be used. Each of these ingenious arguments appeals to what is thought to be implied in the record, and in fact asks for a limitation, or, at least, a modification, of the text of the grant to meet circumstances with regard to which, it is suggested, the parties mutually contracted. The law, however, does not exist for the philanthropic relief of the thoughtless, the imprudent, or even the speculator or the ill-advised. The sole thing that a Court of Interpretation has to do is to construe the grant. Just as an administrator of the scientific principles of the common law has to be vigilant to make no new law, so a commentator has to bear in mind that he has no power whatever to make a new grant by adding or deleting something which he surmises the parties would have mutually inserted, or omitted, had they been more considerate or better informed at the time. Hence, unless some limitation appears in the grant in the nature of the width of the way, or some indication of that kind, full effect must be given to the grant, and any subsequent user can be in no way sufficient to reduce the generality of its terms. And a right of way granted for general purposes will be held to extend to every purpose to which, at the time of the grant, or at any subsequent time, the owner of the right thinks fit to appropriate his land; *White* v. *The Grand Hotel, Eastbourne*, 1913, 1 Ch. Div. 113 (see *The United Land Company* v. *The Great Eastern Railway Company*, 10 Ch. 586, and *cf. Taylor* v. *Goodwin*, 4 Q. B. D. 228). Were it otherwise—were it not *ultra vires* for the court to make either new law or a new contract—every lawyer would read a legal instrument with a cold feeling of suspicion and distrust.

These remarks will doubtless remind the reader of those cases which shew that when the purpose for which property is let fails, it is only under very exceptional circumstances that the burden of the lease will thereupon cease. A lessee of a mine takes the risk of failure of the subject-matter either as to quantity or quality (*Gowans* v. *Christie*, L. R. 2 H. L. Sc. 273); so the ordinary lessee for ninety-nine years, the hazard of the neighbourhood going out of fashion, and his house becoming untenable or unprofitable; so also a lessee of a public-house or of an *ante*-1869 beerhouse, the chance of the licence being refused or taken away (*Hart's Trustees* v. *Arrol*, 6 F. 36; *Grimsdick* v. *Sweetman*, 1909, 2 K. B. 740).

Surely all this is in accord with common sense and fairness. In all ordinary agreements between man and man, there will be certain particulars as to which one or other of the parties has, in his discretion, or want of discretion, taken his chance. The amount of speculation is a matter of degree; the taking the risk a problem of business policy. Both parties appreciate the risk, or as adult and *compos mentis* must be taken to do so; and if one of them wishes to limit a grant, restrict his liability, or otherwise protect himself, he should have a suitable stipulation inserted in the grant or lease, or decline the bargain. Frequently the other party, it is well known, would at once decline to give any warranty, or to undertake any part of the risk. And when once a man has made an unfortunate bargain, or executed an ill-considered and incomplete record of a transaction, has he any reason to complain of the terms, or to excuse himself from the obvious ill consequences?

In a recent case on the construction of legacies to servants, a very competent judge remarked that such legacies required to be expressed with precision. He might have made the same remark with respect to numerous other clauses in frequent use. Common forms and precedents are excellent and invaluable servants but indifferent masters, especially when draftsman or peruser is mentally weary and inclined to be oscitant.

Income Tax Returns: Bad Debts and Doubtful Debts.

[COMMUNICATED.]

SOLICITORS and Parliamentary Agents, who have any difficulty in preparing their income tax returns, should carefully consider the Law Society's Report, 1914, and the report of the Committee published at page 103. From this report it appears that "at least three different methods" are adopted by the profession for arriving at their profits for the year. Summarized these three methods are:—

(1) To treat as profits of the year the amount actually received during the year for costs after deducting the disbursements and expenses paid during the year;

(2) To include in the year's profits the amount of bills completed though not paid, and also the estimated value of the work in progress;

(3) To bring into profits unpaid costs, if completed and debited, but not costs for work in progress.

The report adds: "Of course, if any method other than the first is adopted allowance for bad debts would, in some form or other, have to be made." This specifies "bad debts"; but the remark would more properly apply to doubtful debts, as bad debts ought to be treated as in fact bad, and written off. The income tax law in regard to bad debts, and also in regard to doubtful debts, could not be better expressed than in the answer of the Chancellor of the Exchequer in the House of Commons on 11th February last. Replying to Mr HERBERT CRAIG he said:—

> "In estimating trading profits for the purpose of income tax, debts due to the trader may be altogether excluded if they are proved to be bad debts; and under the provisions of section 50 of the Income Tax Act, 1853, the value of doubtful debts may be estimated."

No one can complain of this exposition of the law; but as regards its application, the Income Tax Commissioners had issued for the year ending 5th April, 1914, printed instructions to their surveyors which appear to be in conflict with it. These came out during the investigation of a case which formed the subject of an appeal to the Special Commissioners for Income Tax, the hearing of which took place on 13th March, 1914.

The material facts were as follows:—In the three balance sheets which formed the basis of the average there was on the assets side of the balance sheet an item of sundry debtors averaging £4,000. These were for bills of costs debited but not paid, and on the other side of the account was an item "reserve for bad and doubtful debts," £400. The surveyor objected to a part of this £400 on the ground that it had increased since the preceding years. He very

candidly stated the principles on which the Commissioners of Inland Revenue worked. "They will," he said, "allow the income tax payer to write off bad debts to any extent; but doubtful debts must be separately valued, and each debt written down. It is not allowable to estimate the value of the doubtful debts separately, and then write off the aggregate of the estimate in the balance sheet."

An appeal was brought to the Special Commissioners, and at the hearing, the surveyor appeared against the appeal, and referred to his printed directions in support of his contention. The Special Commissioners, however, did not adopt the Somerset House view, that each debt must be individually written down in the ledger; they allowed the entry of a general reserve item for bad and doubtful debts, but held that the amount entered must be justified.

This in the particular case was easily done, though it involved three days work. The amount put to reserve for bad and doubtful debts was justified, and the assessment stood at the figure submitted by the income tax payers.

It will thus be seen that the Special Commissioners took quite an independent view, and did not feel at all bound down to the "printed instructions" of the Income Tax Commissioners. One of the Special Commissioners said during the arguments: "Why don't your clients stick to the actual receipts" (like barristers-at-law)? This, the surveyor had contended (prior to the hearing) was not legal, but the report of the Council of the Law Society bears closely on the point. From their report it appears that they had been in communication with the Board of Inland Revenue, and that "consequent upon the representations which the Council had made, an amicable arrangement had been concluded under which the returns could be made and accepted on the same basis as formerly, namely, on profits actually received, the solicitors undertaking to make any necessary adjustment on the death or retirement of any partner."

There is a great deal to be said for the actual receipt system for estimating the profits of the year. It avoids all controversy as to estimating and writing down doubtful debts. The actual receipt system (Scheme No. 1) is undoubtedly legal for professions like those of barristers-at-law and physicians, who cannot or do not actually sue for their professional fees or gratuities. It is rather doubtful whether others can as of right demand it, but its simplicity is a recommendation. A balance sheet is after all only an approximation, and in a series of years a balance sheet based on actual receipts more nearly represents the actual divisible profits than Scheme No. 2 recommended by the Law Society Council.

A cause of error in solicitors' balance sheets is that the amount entered for professional services is inexact. A scale charge is an exact charge; but the many other transactions in a solicitor's office cannot be put down so accurately. Most charges are paid as rendered, but occasionally appreciative clients send more and some clients send less. Moreover, the actual writing down of doubtful debts off each account is a laborious affair, involving the messing up of a ledger, and a considerable amount of work where the ledger entries are numerous.

No doubt the somewhat exacting—if the word may be used—conditions of the Commissioners of Inland Revenue are consequent on returns not being accurately rendered by persons liable to pay. Whether these conditions are justified by law is another matter. With respect to writing down each account it is extremely doubtful, and, indeed, the rules and regulations served on income tax payers do not indicate the views of the Income Tax Commissioners as given to their surveyors. The rule says that deductions are allowed "for debts proved to be bad; also for doubtful debts according to their estimated value." No particular method of book-keeping is here indicated, and, if it be a *sine qua non* that each account be written down, it should (in fairness to the payer) be stated in words which admit of no doubt.

The Law Society's Report recognizes that the three systems it mentions are not exhaustive. Some firms carry the actual receipt system (No. 1) still further. They base their income tax returns on the profits actually divided between the partners (averaged on the three preceding years). So far as actual spendable income of the partners is concerned, this is as near mathematical accuracy as can be devised, but it is rather a stretch of the Income Tax statutes.

Messrs. Richardson, Sadlers, & Callard, the solicitors for the receiver and manager of the London firm of C. Bechstein, referring to an announcement in the *Times*, which we noticed last week (*ante*, p. 408), of the cancellation of the Royal appointment, point out that upon the expiration of the existing licence to trade granted to Messrs. Bechstein it will be unnecessary to obtain a renewal to enable the receiver and manager to carry on the business, because it has been decided by the court that the London establishment of Bechstein is a branch house, and is therefore entitled without any licence to carry on business under the concessions conferred by the Royal Proclamation of 9th September, 1914. The court has extended the order authorizing the receiver and manager to carry on the business.

Reviews.

Books of the Week.

Pleadings.—Bullen and Leake's Precedents of Pleadings in Actions in the King's Bench Division of the High Court of Justice. With Notes. Seventh Edition. By W. Blake Odgers, M.A., LL.D., K.C., and Walter Blake Odgers, M.A., Barrister-at-Law. Stevens & Sons (Limited); Sweet & Maxwell (Limited). 42s.

Review.—The Law Quarterly Review. Edited by the Rt. Hon. Sir Frederick Pollock, Bart., D.C.L., LL.D. April, 1915. Stevens & Sons (Limited). 5s. net.

Evidence.—The Law of Evidence: A Handbook for Students and Practitioners. By W. Nembhard Hibbert, LL.D. (Lond.), Barrister-at-Law. Sir Isaac Pitman & Sons (Limited). 3s. 6d. net.

English Case Law.—Mews' Digest of English Case Law, Quarterly issue, April 1915. By John Mews, Barrister-at-Law Stevens & Sons (Limited); Sweet & Maxwell (Limited). 5s.

International Law.—Outlines of International Law. By Chas. H. Stockton, Rear-Admiral, U.S.N. (Retired). George Allen Unwin (Limited). 10s. 6d. net.

Valuation.—A Text-Book on Valuations Applied to the Sale and Purchase of Freehold, Lifehold, Copyhold, and Leasehold Property, &c., and Valuations on Mortgage. By Samuel Skrimshire, F.S.I. E. & F. N. Spon (Limited). 10s. 6d.

Correspondence.

Returns of Solicitors' Gains and Profits under the Income Tax Acts.

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*]

Sir,—Now the income tax has so largely increased, with a prospect of further increase, questions which were formerly of interest only have now become of the first importance.

Everyone is aware that, as a rule, the returns of a taxpayer in respect of gains and profits for the current year are based on a previous average of actual estimated gains and profits for the previous three years, a rough and ready rule being convenient to the revenue authorities, but, as I think I can show, it tells very hardly on solicitors.

A solicitor's gains and profits are, I believe, invariably made out on the following bases, namely:—

(1.) Costs and disbursements delivered and actually paid.
(2.) Costs and disbursements delivered but not paid.
(3.) Costs and disbursements neither delivered nor paid, the date of the taxation or rendering of which is absolutely uncertain.

The amounts comprised under heading No. 1 present no difficulty to a solicitor making his annual return.

No. 2 is on a rather different footing, although as a rule I presume a solicitor can form a pretty close idea of the sum he will receive in respect of costs already rendered. In this connection, however, it must be remembered that the Inland Revenue authorities allow no deduction in respect of doubtful debts. A debt, according to their ruling, must be irretrievably lost before it can be excluded from the return.

The items coming under heading No. 3 are, however, subject to totally different considerations, as the costs and disbursements they comprise are often mere matters of guesswork, the date and means of payment of which are absolutely uncertain. For instance, I may be engaged (as happens to be the fact in my case) in heavy administration actions, the date of the taxation of my costs in which is quite uncertain, as also whether, when the proceedings are concluded, there will be funds available for the payment of such costs. It is now the invariable practice of the court not to order the taxation and payment of costs of administration cases until the proceedings are completed, or the cases are heard on further consideration.

How, then, can a solicitor form anything like a trustworthy estimate of the gains and profits he is likely to make in respect of the items in his return coming within class 3.

His business is not like a manufacturing one where he has in stock goods he has manufactured to which some value may be attri-

buted, but his receipts in respects of items in this class are absolutely uncertain. In fact, what a solicitor is expected to do in this respect is to be assessed and pay income tax, not on gains and profits which the Act of 1842 contemplates, but on what he expects, if things go well, to receive at a future and perhaps distant date.

I understand that a recent case was intended to deal with the principle raised by this letter, but that the claim was compromised by arrangement.

I shall be glad if any reader of your journal can refer me to any case, or convince me that the revenue are entitled to a return and payment of tax on gains and profits coming within the description of items included in class 3 above referred to. SENEX.

London, April 12.

[The points raised by this letter can be conveniently compared with the communication on the subject at p. 426.—ED. *S.J.*]

Trading with the Enemy.

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*]

Sir,—It may assist other suitors if you will be kind enough to notify the fact that the following paragraph has been added to the form of originating summons for a vesting order under section 4 of the Trading with the Enemy (Amendment) Act, 1914, to follow after the statement of specific property, namely :—

> "And that all other the property (if any) real or personal (including any rights whether legal or equitable in or arising out of the property real or personal) belonging to or held or managed for or on behalf of the said [name of alien enemy] may vest in the said custodian."

We have been unable to find any reference to this fact in the published Rules and Orders, nor apparently are the Central Office aware of it, since they issued our summons without the paragraph in question, but the officials in the Chancery Division refused to give an appointment for hearing until the paragraph had been added.

HICKSON, MOIR & JEAKES.

Blomfield House, 52, New Broad-street, London, E.C., April 22.

CASES OF THE WEEK.

Court of Appeal.

CARTER *v.* **HUNGERFORD.** No. 1. 19th April.

PRACTICE—STAYING PROCEEDINGS—ADMINISTRATION ACTION IN IRELAND—CROSS ACTION ON SAME SUBJECT-MATTER IN ENGLISH COURT—PROCEEDINGS NOT VEXATIOUS OR OPPRESSIVE.

An action having been commenced in the Irish Court by an executor of a testator who died in Ireland, claiming as against persons interested under a voluntary settlement made by the testator that certain property was not included in it, but was part of his residuary estate, and asking for administration of that estate, for defendants to the action commenced a cross action in the English Court for a declaration that the property in question had been effectually brought into the settlement.

Held, that the action in England was not vexatious or oppressive, and ought not therefore to be stayed until after the trial of the Irish action.

Appeal by a defendant from a decision of Astbury, J., refusing to stay proceedings in the action until after the trial of an action relating to the same subject-matter in the Irish court. The testator died in Ireland in 1905, leaving a will, of which the plaintiff in the Irish action was one of the executors. There was also in existence a voluntary settlement of leaseholds in Ireland and other personal property under which a number of beneficiaries claimed to be entitled. The testator also left a "letter of direction" to the trustees of this settlement, and the question arose whether certain property mentioned in this letter was effectually brought into the settlement thereby, and taken out of the residuary estate, or whether it was merely an incomplete settlement, shewing an intention to settle, but failing to carry that intention into effect. The question was the subject of an arbitration and an award by Lord Parker (then Mr. R. J. Parker) in 1906, which was not, however, accepted by all parties. On 11th November, 1914, one of the testator's executors issued the writ in an action in the Chancery Division of the Irish court asking for a declaration that the property in dispute was not comprised in the voluntary settlement, but formed part of his residuary estate, and for administration of the estate. On 30th November, 1914, the trustees of the settlement commenced an action in the High Court in England against the Irish plaintiff and certain beneficiaries asking for a declaration to the contrary effect, but without making any claim to administration. The defendant executor then took out a summons to have the English action stayed until after trial of the Irish one, on the ground that it was a cross action between the same parties involving the same subject-matter, and was vexatious and oppressive. Astbury, J., refused the stay asked for, and the defendant appealed, and relied mainly on *McHenry* v. *Lewis* (22 Ch. D. 397).

THE COURT dismissed the appeal.

Lord COZENS-HARDY, M.R., after stating the facts, proceeded: It was not a case of double vexation. The English action was based partly on certain documents, a deed poll and an award by Lord Parker to the effect that the property was subject to the settlement, which were not referred to in the Irish proceedings. There was necessarily a very great difference between the case of two actions in different courts with the same plaintiff, and two actions the plaintiff in one of which was a defendant in the other. That court could not say what the Irish judge in the Irish court might do, and ought not to order the English action to be stayed because the same matters were being litigated in an Irish action with a different plaintiff. The matter was one for the discretion of the judge, which had been rightly exercised, and the appeal would be dismissed with costs.

PICKFORD and WARRINGTON, L.JJ., delivered judgment to the same effect, the latter referring to *McHenry* v. *Lewis* (*supra*) and observing that the jurisdiction of the court in staying proceedings ought to be exercised with extreme caution.—COUNSEL, *A. H. Jessel*, K.C., and *Dighton Pollock*; *Hon. Frank Russell*, K.C., and *F. Whitmore Richards*. SOLICITORS, *Herbert & Deane*; *Surman & Co.*

[Reported by H. LANGFORD LEWIS, Barrister-at-Law.]

Bankruptcy Cases.

Re **CARILL-WORSLEY.** *Ex parte* **THE TRUSTEE.** Horridge, J. 15th April.

BANKRUPTCY—PRACTICE—DEPOSITIONS OF WITNESSES TAKEN ON PRIVATE EXAMINATIONS—SUBSEQUENT MOTION BY TRUSTEE—RIGHT OF RESPONDENT TO COPIES OF DEPOSITIONS—BANKRUPTCY ACT, 1914 (4 & 5 GEO. 5, C. 59), S. 25.

Whenever a notice of motion in bankruptcy states that the depositions of witnesses taken at a private examination under section 25 will be read in support of the motion, the respondent to the motion will be entitled to copies of such depositions on payment of the usual charges therefor. If the respondent succeeds on the motion, the taxing master will decide whether the respondent shall be allowed the costs of such copies.

In this case the evidence of certain witnesses had been taken before the registrar at a private sitting under section 25 of the Bankruptcy Act, 1914. The trustee subsequently served a notice of motion, to which Messrs. Sampford & Co. were respondents, and, on the face of such notice, stated that the depositions of such witnesses would be read in support of the motion. Upon the motion coming on for hearing, counsel for the respondents complained that he had not seen the depositions of the witnesses, and had not been allowed to obtain a copy of them.

HORRIDGE, J., held that, in all cases where a notice of motion states that the depositions of witnesses taken at a private sitting under section 25 of the Bankruptcy Act, 1914, will be read in support of the motion, the respondent must be allowed to obtain copies of such depositions upon payment of the usual charges. In the event of the respondent succeeding on the motion, it will become the duty of the taxing master to decide whether the respondent is to be allowed the costs of such copies as part of his costs of the motion.—COUNSEL, *E. W. Hansell*; *Harold Simmons*. SOLICITORS, *Isidore Goldman*; *G. R. Cran*.

[Reported by P. M. FRANCKE, Barrister-at-Law.]

Probate, Divorce, and Admiralty Division.

IN PRIZE.

"THE KIM" (and Other Vessels). 12th April.

PRIZE LAW—TIME FOR TRIAL—PRIZE RULES, ORD. 15, R. 7.

Where cargoes consisting of a very great number of different small consignments had been seized as contraband, and the ships had been detained, to be condemned on the ground that they were carrying cargo, more than half of which would be found to be contraband, the full time under ord. 15, r. 7, was allowed to the Crown to get ready their case.

This was a summons to fix a day for trial of the cases of vessels said to be owned by Scandinavians. The Attorney-General asked for time, because the cases were of a very complicated character, there being hundreds of different small consignments of goods on these ships. They referred to ord. 15, r. 7.

Sir SAMUEL EVANS, P., fixed the trials for 7th June, just within the six months allowed by the rule, remarking that he had never seen in his experience of the last six months any want of promptness on the part of the Procurator-General.—COUNSEL, *Sir Robert Finlay*, K.C., *Laing*, K.C., *Leslie Scott*, K.C., *Bateson*, K.C., *Mackinnon*, K.C., *Hill*, K.C., *Aspinal*, K.C., *Dumas*, *Hogg*, and *Brightman*.

[Reported by L. M. MAY, Barrister-at-Law.]

CASES OF LAST SITTINGS.

Court of Appeal.

MASKELL v. HORNER. No. 2. 3rd, 4th, and 24th March.

MISTAKE—PAYMENT OF MONEY—MISTAKE OF FACT—PAYMENT UNDER PROTEST—LIABILITY.

In an action by a stall-holder in a market to recover tolls alleged to have been paid under protest and mistake of fact, or either.

Held, that money paid under a threatened seizure of the plaintiff's goods could be recovered back from the payee where there was no legal obligation on the plaintiff to make the payment, and the circumstances shewed that the money was paid by the plaintiff in order to close the transactions.

Decision of Rowlatt, J. (*reported* 58 SOLICITORS' JOURNAL, 381), *reversed.*

Appeal by the plaintiff, from a judgment of Rowlatt, J. (reported 58 SOLICITORS' JOURNAL, 381; 30 T. L. R. 345). The plaintiff from September, 1900, to June, 1912, carried on business as a dealer in produce at 32, Lamb-street, in the neighbourhood of Spitalfields Market. He sued the defendant, the lessee of the market, claiming an account and repayment of the tolls on produce sold at 32, Lamb-street, and paid by the plaintiff to the defendant under protest to avoid a threatened seizure of the plaintiff's goods by the defendant, and in the mistaken belief that the defendant had a right to such tolls. Alternatively, the plaintiff alleged that the payment of the tolls was induced by the fraudulent misrepresentation of the defendant that he had a right to the tolls. Rowlatt, J., held that, to recover money paid under a mistake of fact, there must have been a mistake going to the supposed liability, and to recover money paid under profest, there must have been an involuntary payment to avoid some immediate inconvenience, and notice given that the payer was not intending to give up his right. Accordingly, he entered judgment for the defendant. The plaintiff appealed.

THE COURT (LORD READING, C.J., BUCKLEY and PICKFORD, L.JJ.), after consideration, allowed the appeal, being of opinion that in the circumstances the plaintiff was entitled to recover the amount he had paid so far as it was not statute-barred. Appeal allowed; judgment entered for plaintiff with costs.—COUNSEL, for the appellant, *Schwabe*, K.C., and *Branson;* for the respondent, *Upjohn*, K.C., and *Lord Tiverton.* SOLICITORS, *H. E. Tudor; Edward Betteley.*

[Reported by ERSKINE REID, Barrister-at-Law.]

High Court—Chancery Division.

***Re* UNITED LONDON AND SCOTTISH INSURANCE CO. No. 2. THE NEWPORT NAVIGATION CO.'S CLAIM.** Astbury, J. 23rd February.

MARINE INSURANCE—SHIP—POLICY LIMITED TO "FIRE ONLY, INCLUDING GENERAL AVERAGE AND SALVAGE CHARGES ARISING THEREFROM"—INSURANCE COMPANY—WINDING-UP ORDER—SUBSEQUENT FIRE—TOTAL LOSS—RIGHTS OF ASSURED—ASSURANCE COMPANIES ACT, 1909 (9 ED. 7, C. 49), SS. 1 (B), 17 AND 28, SUB-SECTION 3, AND SCHEDULES 6 AND 8—MARINE INSURANCE ACT, 1906 (6 ED. 7, C. 41).

Reference to general average and salvage charges in a policy is not sufficient to exclude the operation of the Assurance Companies Act, 1909. Where a policy for a fixed premium insured a certain company for a fixed amount in respect of a named steamer against all direct loss or damage by fire to that ship, but the policy covered "the risk of fire only, including general average and salvage charges arising therefrom," and there was a provision that there could be no abandonment of the ship to the company,

Held, that such a policy was a fire policy within section 1 of the Assurance Companies Act, 1909, and was not excluded from the operation of section 28, sub-section 3, of that Act.

The special provisions as to Lloyd's contained in section 28, sub-section 2, and Schedule 8, are of no assistance in construing the main provisions of the Assurance Companies Act, 1909. Section 28, sub-section 3, does not exclude policies by reference to the subject-matter of the insurance, but by reference to the nature of the risk, and accordingly does not exclude policies on ships limited to fire risks as defined by section 1 (b).

This was a summons in the liquidation of the above company to reverse the decision of the liquidators rejecting the claim of the above claimant company, who had insured their steamer with the insurance company. The steamer was totally destroyed by fire a fortnight after the winding-up order had been made against the company. The policy of insurance was dated 11th April, 1912, and in consideration of £71 premium it insured the applicants for twelve months to a fixed amount against all direct loss or damage by fire to their steamer *MeLouth*. The policy covered against "the risk of fire only, including general average and salvage charges arising therefrom." There was a clause providing that there could be no abandonment to the company. The insurance company did not purport to carry on the business of marine insurance. Attached to the policy was a slip stating that it only covered the ship while she was on the Great Lakes, and this slip also contained a lightning clause, a general average and salvage clause, and a port of repair clause. The liquidator contended that as the loss occurred after the date of the winding-up order, he was right in rejecting the proof for the full amount, because the policy was a fire policy within the Assurance Companies Act, 1909. He was willing to admit a proof for the unexpired portion of the premium. The applicants contended that the policy was a marine one to which the Assurance Companies Act, 1909, was wholly inapplicable. By section 1 the Act was made applicable (*inter alia*) to the issue of or the undertaking of liability under policies of insurance against loss by or incidental to fire; and by section 17, where an assurance company was being wound up, the value of a policy required to be valued in such winding-up was to be estimated in accordance with the provisions of Schedule 6, and only a proportionate part of the covered premium could be proved for in the liquidation. Section 28, sub-section 3, provided that the Act should not apply to any marine business not falling within section 1, which did not include marine insurance, and section 28, sub-section 2, and Schedule 8, dealt with the non-application of the Act to members of Lloyd's who complied with certain conditions, and stated that "non-marine" business did not include any insurance of "vessels of any description." This company did not purport to carry on marine insurance, and only altered their ordinary fire policy and attached a slip thereto. Moreover, they only stamped it with a penny stamp, and not an *ad valorem* stamp as on a marine policy. This practice appeared to be not uncommon. Fire is included among marine perils according to the provisions of the Marine Insurance Act, 1906, and it is not disputed that a marine policy can be confined to fire alone: *Woodside* v. *Globe Marine Insurance Co.* (1896, 1 Q. B. 105).

ASTBURY, J., after stating the facts, said: In my judgment the question of the stamp is irrelevant, because the Inland Revenue has accepted a penny stamp for policies on inland waters. The special provisions as to Lloyd's are of no assistance in this case in construing the provisions of the Act. The contention of the applicants that all ship insurances covering transit, even if limited to fire risks, and *à fortiori* where salvage and general average were covered, were excluded from the Act could not stand. The mere fact that the insurance happens to be a marine insurance does not determine the matter. The ordinary marine insurance policy limited to fire only would be a fire policy within the Act, and would not be excluded by section 28, sub-section 3, though a general marine policy, including fire and other risks, would no doubt be excluded. The fact that the policy covered salvage claims and general average charges does not exclude the Act. The only risk insured against is loss by fire, but the subject of the insurance being a vessel, the assured specially contended that the policy should cover salvage and general average arising from that risk, I accordingly dismiss the application.—COUNSEL, *J. D. Mackinnon*, K.C., and *L. F. C. Darby; Leslie Scott*, K.C., and *H. E. Wright.* SOLICITORS, *Parker, Garrett, & Co.; Wrensted, Hind, & Roberts.*

[Reported by L. M. MAY, Barrister-at-Law.]

***Re* ROBERT STEPHENSON & CO. (LIM.). POOLE *v.* THE COMPANY No. 2.** Sargant, J. 11th and 24th March.

LANDLORD AND TENANT—SUBLEASE—ORIGINAL LESSOR—EXECUTORS OF—COVENANT BY ORIGINAL LESSEES NOT TO ASSIGN OR SUBLET—ABSOLUTE COVENANT—LONG LEASEHOLD—COVENANT RUNNING WITH THE LAND.

A covenant not to assign without the consent of the landlord runs with the land, and binds the assigns of the lessees even though "assigns" are not mentioned.

The cases of covenants to reside on premises, or to buy liquor of a particular firm, such as Tatem *v.* Choplin (2 *Henry Blackstone*, 133) *and* White *v.* The Southend Hotel Co. (1897, 1 *Ch.* 167) *applied.*

Goldstein *v.* Sanders (1915, *W. N.*, *p.* 55) *followed.*

Where a sublease is for a period of seventy years, and contains an absolute covenant not to assign, and the definition therein of "lessors" includes assigns, and that of "lessees" does not, no indication of intention by the parties to it can be gathered from these last two facts, that the covenant was not to run with the land.

This case has been previously reported in 56 SOLICITORS' JOURNAL, p. 648, and the point now arising for decision was whether a covenant not to assign ran with the land, and, if so, if it could be gathered from the lease itself that the parties had indicated an intention in the deed itself that such covenant in such deed should not run with the land. The facts were these: By a sublease dated 24th July, 1899, the lessees demised to Sir J. Whitwell and Sir C. Furness certain land at Hebburn, in the city of Durham, for a term of over seventy years. One clause of the sublease provided that "the lessees will not at any time during the said term assign or sublet the said demised premises." By a definition clause the expression "lessors" was to include executors, administrators, or assigns, and the expression "lessees" was to include executors and administrators only. In August, 1899, the lessees assigned their interest under the lease to Robert Stephenson & Co. (Limited), having obtained from their lessors a licence to assign. In February, 1900, the Stephenson Co. subdemised the property to the trustees for the debenture-holders of the said Stephenson Co., and on this occasion also a licence to subdemise was obtained. In 1906 a receiver of the assets of the Stephenson Co. (including this property) was appointed by the court, and in October, 1910, he entered into an agreement with Palmer's Shipbuilding and Iron Co. (Limited) for a tenancy of the shipyard works and dock belonging to Robert Stephenson & Co. (Limited) at Hebburn aforesaid, and other assets, including

the leasehold property, with an option to the said Palmer's Shipbuilding and Iron Co. (Limited) to purchase the property for a fixed sum in cash, or a larger sum in debenture stock of a new company to be incorporated under the Companies Act, 1908. Palmer's Shipbuilding and Iron Co. (Limited) elected to exercise the option by forming a new company, and issuing to the vendors debenture stock of such company. The original lessors were both dead, and their legal personal representatives claimed that the Stephenson Co. could not assign the leasehold property without committing a breach of the covenant in the lease against assigning, while the Stephenson Co. contended that the covenant did not affect them, but was limited to the original lessees and their respective executors and administrators. The plaintiff, on the debenture-holders' action, accordingly took out this summons raising the question of whether the Stephenson Co. were entitled to assign their interest to the Hebburn Co. without the licence of the legal personal representatives of their lessors; in other words, whether such covenant not to assign runs with the land or not. The following, among other cases, were cited: *Williams* v. *Earle* (L. R. 3 Q. B. 739), *Spencer's case*, 5 *Rep.*, 16a, *Minshull* v. *Oakes* (2 H. & N. 793, *Tatem* v. *Choplin* (2 Henry Blackstone, 133), *White* v. *Southend Hotel Co.* (1897, 1 Ch. 167), *Goldstein* v. *Sanders* (1915, W. N., p. 55), *Whichcot* v. *Fox* (2 Cro. Jac. 393), and *Bailey* v. *Wells* (Wilmot, 351). *Cur. adv. vult.*

SARGANT, J., in the course of a long-considered judgment, said: So far as the covenant against assignment is concerned, the rights of the lessors and lessees for the time being under the sublease of 24th July, 1899, are to be ascertained from the terms of that document itself. Mr. Romer's argument was, first, that, in general, a covenant restricting assignment when the "assigns" of the lessee are not expressly mentioned, although the assigns of the lessor are mentioned, does not run with the land; and, secondly, that, however that might be in general, the language of this particular sublease contains sufficient indications of intention that the covenant should be personal only, and not run with the land. On the first point, the language of Blackburn, J., in *Williams* v. *Earle* (L. R. 3 Q. B. 739) deals with the broad question whether a covenant restricting assignment touches and concerns the land. This reasoning is, therefore, applicable to either form of covenant. Certainly covenants restricting assignment touch and concern the land as much as covenants to reside on the premises or buy liquors from a particular firm, and such covenants have been held to run with the land, although "assigns" are not expressly named. Further, in the recent case of *Goldstein* v. *Sanders* (1915, W. N., p. 55), Eve, J., has expressed the view that, on the balance of the authorities, a covenant not to assign without the consent of the landlord runs with the land, and binds the assigns though not mentioned. But covenants will not be construed as running with the land if the parties indicate an intention that they shall not so run. Here it is said that such an intention is indicated—first, because the covenant did not merely restrict, but absolutely prohibited, assignment, so that there could never have been in the contemplation of the parties any assigns; and, secondly, because, in the definition in the sublease, the word "lessees," as contrasted with the word "lessors," is not stated in the deed to include assigns. This question must be decided on my view of the meaning of the sublease. Now, this sublease is for some seventy years, and in my judgment it is inconceivable that the parties intended that there should never be any assignment or underletting during that period. In my judgment there is not enough in the special language of the sublease to negative what I have found to be the general presumption—namely, that a covenant restricting assignment runs with the land. I accordingly declare that the lessees are not entitled to assign or sublet without the consent of the lessors.—COUNSEL, *Mark L. Rober*, K.C., and *G. M. Simmonds*; *A. L. Ellis*; *Percy Wheeler*; *E. D. Chetham-Strode*. SOLICITORS, *Slaughter & May*; *Rawle, Johnstone, & Co.*, for *Cooper & Goodyer*, Newcastle-on-Tyne; *Roney & Co.*

[Reported by L. M. MAY, Barrister-at-Law.]

Bankruptcy Cases.

Re CURZON BROTHERS. *Ex parte* THE TRUSTEE. Horridge, J. 31st March.

BANKRUPTCY—PRACTICE—DISCLAIMER—SERVICE OF NOTICE OF INTENTION TO DISCLAIM IN FOREIGN COUNTRIES—BANKRUPTCY ACT, 1914 (4 & 5 GEO. 5, c. 59), ss. 54, 146—BANKRUPTCY RULES, 1915, RR. 90, 276——LEGAL PROCEEDINGS AGAINST ENEMIES ACT, 1915 (5 GEO. 5, c. 36), s. 1.

Notice of intention to disclaim the leases of premises in Belgium or Germany may be sent by ordinary post to the last-known addresses of the landlords of such premises, and should be twenty-eight days' notices. Notices of intention to disclaim the leases of premises in Paris should be twenty-one days' notices.

Application by the trustee in bankruptcy for directions as to how he should serve notice of disclaimer of the leases of premises out of the jurisdiction. The debtors had carried on business as tailors in London, with branches in Berlin, Brussels, Liège, Antwerp, and Paris. A receiving order was made against them on 12th October, 1914; they were adjudicated bankrupt, and a trustee was appointed who desired to disclaim the leases of the firm's business premises abroad. The leases in Brussels, Antwerp, and Paris had been taken by the firm itself; those in Berlin and Liège in the names of the local managers. Counsel for the trustee now applied for directions as to how the notices of disclaimer should be served. He submitted that such notice can be served out of the jurisdiction: *Re Rathbone, Ex parte Paterson* (4 Mor. 270) and *Re Calvert* (6 Mans. 295). Under ordinary circumstances it can be served by post: Bankruptcy Act, 1914 (4 & 5 Geo. 5, c. 59), ss. 54, 146; Bankruptcy Rules, 1915, rr. 90, 276. This was not a case within the Legal Proceedings against Enemies Act, 1915 (5 Geo. 5, c. 36), s. 1, as that only applies to the service of a writ of summons on an enemy outside of the jurisdiction. Owing to the war the Post Office refuses to accept registered letters for Berlin, Brussels, Antwerp, or Liège, and cannot undertake to deliver any letters there. As to Paris, the only question is as to the length of notice to be given to the landlord there. The usual length of notice under rule 276 (1) (c) is seven days. In the other towns it is impossible to communicate with the local managers or to discover the present addresses of the landlords.

HORRIDGE, J., directed that notice of the trustee's intention to disclaim should be sent by ordinary post to the last-known places of address of the landlords in Brussels, Antwerp, Liège, and Berlin, and that these notices should be twenty-eight days' notices. The notice to Paris should be a twenty-one days' notice.—COUNSEL, *E. W. Hansell.* SOLICITORS, *Harford & Taylor.*

[Reported by P. M. FRANCIS, Barrister-at-Law.]

Probate, Divorce, and Admiralty Division.

IN PRIZE.

"THE CLAN GRANT." Sir Samuel Evans, P. 16th March.

PRIZE LAW—ENEMY SUBJECT—CLAIMS OF—COMMERCIAL DOMICILE—PLACE OF BUSINESS IN NEUTRAL COUNTRY—CONFISCATION.

The Crown can claim condemnation of goods seized in transit of an enemy subject having a house of business in a neutral country or in British territory, but who himself resides in an enemy country. Such enemy subject, resident at Hamburg, cannot set up his commercial domicile in a neutral country at Khartoum against the claim of the Crown for condemnation of goods belonging to the firm of which the said enemy subject was a partner, shipped from Khartoum and seized by the Crown at Liverpool. Although a person carrying on business in an enemy country has his commercial domicile there, the converse of the rule does not extend to the case of a merchant residing in a hostile country, and having his house of trade in a neutral country.

This was an application by the Crown for condemnation of the proceeds of sale of certain goods shipped on board a British ship at Port Sudan, and seized at Liverpool. There were two claimants, one the buyers, Hehlen, Ohm, & Co., of Khartoum, and also a bank as pledgees. The firm at Khartoum consisted of three partners, all German subjects, two who resided at Hamburg, and Mr. Hehlen, of Khartoum, and the Crown had agreed, without considering their strict rights, to release one-third of the proceeds of sale to Mr. Hehlen. The question arose as to the other two-thirds, and the arguments of counsel were lengthy. Among the cases cited were *The Antonia Johanna* (1 Wheaton, 159), *The Harmony* (2 C. Rob. 322), and *The San José Indiana* (2 Gall. 268).

Sir SAMUEL EVANS, P., after stating the facts, said: The claim of the bank as pledgees is dismissed, being covered by the case of *The Odessa*. With regard to the other claimants, the Crown are willing to release one-third of the proceeds of sale to Mr. Hehlen, without going into their strict legal rights; and accordingly no question now arises as to that third. With regard to the other two-thirds, the doctrine is clear that as the partners had their domicile in Germany, the reverse fact that they had a house of trade in a neutral country does not affect them, and for the purposes of this case Khartoum ought to be regarded as neutral territory, and the case would be *à fortiori* if it was a case of British territory. If a person carries on business in an enemy country he has his commercial domicile there, but the converse of the rule is not extended to the case of a merchant residing in a hostile country and having his house of trade in a neutral country. I accordingly hold that the two-thirds of the proceeds of sale are confiscable, and condemn them accordingly.—COUNSEL, *Maurice Hill*, K.C., and *Stuart Bevan*; *W. N. Raeburn*. SOLICITORS, *The Treasury Solicitor*, for the Crown; *Norton, Rose, Barrington, & Co.*, for the claimants.

[Reported by L. M. MAY, Barrister-at-Law.]

Societies.

The Union Society of London.

A meeting of the Union Society of London was held at the Lecture-room, King's Bench-walk, on Wednesday evening, the president, Mr. Harry Geen, in the chair. Mr. Randolph A. Glen moved:—"That airplanes and sea-planes have shown themselves to be the most useful factor in modern warfare, and gas-bags the most useless." Mr. Edison-Thomas opposed, and there also spoke—Messrs. Leaning, Denham, and Morden. The motion was carried.

Commissions and Committees on Questions Arising Out of the War.

The following list of Commissions and Committees set up to deal with public questions arising out of the war has been issued as a Parliamentary Paper (Cd. 7855) :—

I. Committee to Consider and Advise upon Applications Received by the Treasury for Approval of Fresh Issues of Capital. Secretary, Mr. B. P. Blackett, C.B., Treasury Chambers, S.W.

II. The War Trade Department. Secretary, Sir N. J. Highmore, K.C.B., 4, Central-buildings, Storey's Gate, Westminster, S.W.

[This Department was set up to take over the bulk of the work done by the Committee "On Trading with the Enemy," which is now dissolved.]

III. Defence of the Realm Losses Commission. Secretary, Mr. H. E. Dale, 64, Victoria-street, S.W.

IV. Royal Commission on Sugar Supplies. Secretary, Mr. C. S. Rewcastle, Scotland House, S.W.

V. Committee on all Questions Relating to the Export of Rubber and Tin from the United Kingdom and British Possessions. Secretary, Mr. J. K. Grebby, 3, Queen Anne's-gate, S.W.

VI. Committee on the Supply of Chemical Products. Secretary, Mr. F. Gossling, Commercial Intelligence Branch, Board of Trade, 73, Basinghall-street, E.C.

VII. Committee on Production in Engineering and Shipbuilding Establishments. Secretary, Mr. H. J. Wilson, Offices of the Chief Industrial Commissioner, 5, Old Palace-yard, S.W.

VIII. Committee on Retail Trade and Enlistment. Secretary, Mr. H. M. Whitelegge, Home Office, S.W.

IX. Committee to Inquire into the Conditions Prevailing in Coal Mining Districts. Secretary, Mr. M. E. T. Hartley, Inspector of Mines, Home Office, S.W.

X. Committee on Retail Price of Coal. Secretary, Mr. H. E. Dale, 6A, Dean's-yard, Westminster, S.W.

XI. Agricultural Consultative Committee on Home-Grown Food Stuffs. Joint secretaries, Messrs. A. Goddard and C. B. Marshall, 12, Great George-street, S.W.

XII. Organising Committee on Farm Produce for His Majesty's Forces. Secretary, Mr. A. Dunbar, 16, Bedford-square, W.C.

XIII. Commission Internationale de Ravitaillement. (International Commission for the Purchase of Supplies for the Allied Governments.) Secretary, Mr. R. F. H. Duke, Board of Trade (Exhibition Branch), India House, Kingsway, W.C.

XIV. Parliamentary Recruiting Committee. Clerk, Mr. R. H. Davies, C.B., 12, Downing-street, S.W.

XV. Railway Executive Committee. Secretary, Mr. G. S. Szlumper, 35, Parliament-street, S.W.

XVI. Committee on Congestion at Ports. Secretary, Sir Frederick G. Dumayne, Board of Trade, S.W.

XVII. War Risks Insurance Advisory Committee. Secretary, Mr. J. W. Verdier, 33-36, King William-street, E.C.

XVIII. Committee on Sales and Releases of Diverted Cargoes, Ships, &c. Secretary, Mr. H. C. Honey, Board of Trade, S.W.

XIX. Executive Committee for the Purpose of Dealing Otherwise than in the Prize Court with Cargo which, though possibly Liable in Law to Condemnation as Prize, might with Advantage be Released. Secretary, Mr. H. C. Honey, Board of Trade, S.W.

XX. Prize Claims Committee. Secretary, Mr. L. F. C. Darby, Goldsmith Building, Temple, E.C.

XXI. Over-Sea Prize Disposal Committee. Secretary, Mr. R. A. Wiseman, Colonial Office, S.W.

XXII. Foreign Trade Debts Committee. Secretary, Mr. H. Mead Taylor, 119, Victoria-street, S.W.

XXIII. Committee in Connection with the War Contingents of the Dominions. Secretary, Mr. H. F. Batterbee, Colonial Office, S.W.

XXIV. Prisoners of War Help Committee. Secretary, Mr. B. W. Young, Savoy Hotel, Victoria Embankment, S.W.

XXV. Committee on Employment for Soldiers and Sailors Disabled in the Present War. Secretary, Mr. H. J. Comyns, Local Government Board, S.W.

XXVI. Naval and Military Dependants (Medical Treatment) Committee. Joint Secretaries, Mr. J. A. Barlow and Mr. J. Rae, Wellington House, Buckingham Gate, S.W.

XXVII. Sub-Committee of the Committee of Imperial Defence to Consider and Advise on the Question of Collating Material for a Future History of the War. Secretary, Major E. Y. Daniel, Committee of Imperial Defence, 2, Whitehall-gardens, S.W.

XXVIII. German Atrocities Committee. Joint Secretaries, Messrs. E. Grimwood Mears and J. H. Brodrick, 2, Hare-court, Temple, E.C.

XXIX. East Coast Raid Committee. Joint secretaries, Messrs. A. T. Lawrence and A. L. Hobhouse, Board of Education, S.W.

XXX. Committee on Destitute Aliens. Secretary, Mr. E. Sebag-Montefiore, Home Office, S.W.

XXXI. Belgian Refugees Committee. Secretary, Mr. H. A. Leggett, Winchester House, St. James's-square, S.W.

XXXII. The Belgian Refugees Committee for Ireland. Secretary, 62, Upper Mount-street, Dublin.

XXXIII. Commission for Providing Occupation for Belgian Refugees. Secretary, Mr. H. A. Leggett, Winchester House, St. James's-square, S.W.

XXXIV. Government Committee on the Prevention and Relief of Distress. Secretary, Mr. A. V. Symonds, Local Government Board, S.W.

XXXV. Local Government Board Committees appointed to co-operate with the Government Committee on the Prevention and Relief of Distress.

(1) London. Secretary, Mr. A. N. C. Shelley, Local Government Board, S.W.

(2) Urban Housing. Secretary, Mr. F. R. Lovett, Local Government Board, S.W.

(3) Agricultural Districts. Secretary, Mr. P. Barter, Local Government Board, S.W.

(4) Women's Employment. Secretary, Miss Mary R. Macarthur, 8, Grosvenor-place, S.W.

(5) Professional Classes. Secretary, Mr. J. B. Boresford, Board of Education, S.W.

(6) Intelligence Advisory Committee. The Secretary, Intelligence Department, Local Government Board, S.W.

(7) London Intelligence Committee. Secretary, Miss Gardner, 38, Parliament-street, S.W.

XXXVI. The Ulster Central Committee on Women's Employment. Secretary, Mrs. Mercier Clements, 5, College-gardens, Belfast.

XXXVII. The Central Committee on Women's Employment for Leinster, Munster and Connaught. Secretary, Miss Browning, 63, Dawson-street, Dublin.

Town Planning.

At the Westminster Palace Hotel on Tuesday, says the *Times*, there was a conference of local authorities representing Greater London, Middlesex, Hertfordshire, Kent, and Surrey, arranged by the National Housing and Town Planning Council to consider the detailed preparation of town-planning schemes and the administration of the new Housing Act during the period of the war.

The first matter considered was the number of houses that should be allowed to the acre. The Chairman (Mr. F. M. Elgood, J.P.) favoured a limitation of twelve to the acre, either for workmen's dwellings or other buildings. Many speakers contended that it was inadvisable to fix a maximum. The price of the land was a considerable factor, and it was mentioned that at Tottenham, when the local council wished to erect a public convenience, the owner demanded £32,000 an acre for the land.

Mr. Birkett, of the Hampstead Garden Suburb, said one could get as much land as was required for building round London at from £250 to £300 per acre, but there was a great difference in the price of land in the North of England. By limiting the number of houses to the acre they would find that the cost of land in the North would go down very much, although not so low as in the London area, and so remove one of the greatest difficulties in the housing question.

The Chairman announced that under the Ruislip scheme the council had been successful in acquiring 106 acres for open spaces without the necessity of paying a farthing of compensation.

The Local Government Board have given authority for the preparation of nine further town planning schemes covering about 19,611 acres. The places are Newport (Mon.), Southend-on-Sea, Wallasey, York, Beckenham, Hendon, Heston and Isleworth, Ruislip-Northwood, and Honiton.

At the Town Hall, Liverpool, on Monday, says the *Times*, presentations were made to Captain A. G. Fry and the officers and crew of the Ellerman liner *City of Cambridge*, in recognition of their skill in evading a German submarine. Sir Norman Hill, secretary to the Liverpool Steamship Owners' Association, said that during the first months of the war until the end of January last cargoes had been carried by British ships of a value exceeding £650,000,000. The losses did not exceed £4,250,000. During the months of February and March cargoes had been carried in British ships worth £250,000,000, and the losses did not exceed £1,000,000. The total cargo losses therefore were covered by just over 10s. in the £100. These figures shewed how completely the German attack on our oversea trade had failed. They further shewed that the "blockade" of the last two months had been from a business point of view little more than a farce.

Legal News.

Changes in Partnerships.

Dissolutions.

ARTHUR GEORGE BICKERSTAFFE FOX and JOSEPH ROWLAND BRADLEY, solicitors (Fox & Bradley), 62, Dale-street, Liverpool. July 14.

MAURICE CRIDLAND HILL and NOEL READ ELLERSHAW WILKINSON, solicitors (M. C. Hill & Wilkinson), Rochester-chambers, 26, Collingwood-street, Newcastle-upon-Tyne. March 25. [*Gazette*, April 10.

General.

The King has, by Letters Patent bearing date the 10th inst., granted to Sir H. B. Buckley (now Lord Wrenbury), late one of the Lords Justices of Appeal, an annuity of £3,500 for life.

Estimates prepared by the Bermondsey Borough Council indicate that the rate for next year will be half a guinea in the pound, which is 10d. more than the last rate, and is due chiefly to the increased demands of the Poor Law Guardians.

In reply to a question by Commander Bellairs, Sir E. Grey, after reciting Article 17 of the 13th Hague Convention of 1907, proceeds:—The German auxiliary cruiser *Prinz Eitel Friedrich* before her internment had her bottom cleaned and coated with non-fouling composition while in dry dock at Newport News, thus considerably increasing her speed. His Majesty's Government protested on the ground that the increase to her speed (or radius of action, as the case might be) was an increase to her fighting force such as the above-quoted article forbids. The United States Government refused to admit this, considering that any damage sustained from the action of the sea and not inflicted by the enemy may be made good. They also called attention to the provision that the local authorities of the neutral Power shall decide what repairs are necessary.

Judgment, says the *Times*, has been issued in the Supreme Court of Edinburgh by Lord Hunter in the action in which John McArdle, a boilermaker, of Port Glasgow, challenged the legality of a levy by the United Society of Boilermakers and Steel Shipbuilders, Newcastle-on-Tyne. By a resolution in May, 1913, the Society levied 1s. per member for three years, to ensure the continued success of the *Daily Citizen* newspaper. The plaintiff asked the Court to declare that the resolution was invalid, and also that any investment of the Society's funds in the Labour Newspapers, Ltd., was illegal. Lord Hunter finds that the levy and investment were not authorised by the rules of the Society, and intimates that he will hear counsel on the question as to the parties liable in the repayment of £1,000 of the Society invested in Labour Newspapers, Ltd.

Writing in the *Humanité*, says a Reuter's telegram of 16th inst., M. Compère Morel, who bases his statements on the works of well-known economists, says:—"It is admitted that the cost of the maintenance of each soldier amounts to about 8s. 5d. *per diem*. Great Britain, France, and Russia having 10,000,000 men under arms, and Germany and Austria 10,000,000, there is, therefore, a daily cost of £8,800,000. Adding to this sum £400,000 as the cost of the Belgian, Serbian, Turkish, and Japanese Armies, the daily total of £9,200,000 is reached. £2,200,000,000 have, therefore, been spent in eight months. With the addition of the material losses sustained in Belgium and East Prussia, the commercial and maritime losses, and the productive capacity of the men who have fallen on the battlefield, the war has up to the present cost £5,867,000,000." To this the *Times* adds the following note:—Mr. Edgar Crammond, addressing the Royal Statistical Society on 16th March, estimated the total cost of the war up to 31st July next (on the assumption of continued active and universal hostilities) at £9,147,900,000.

In answer to Mr. Chancellor, Mr. Lloyd George circulates with the votes a statement in which he says that during the year ending 31st March, 1916, upwards of 1,700 discharges from the temporary Land Valuation Staff fall to be made. He goes on to say:—There is, of course (and can be), no restriction upon the liberty of any member of the temporary staff to anticipate the date when his services will no longer be needed by the Board of Inland Revenue and to enlist, if he so desires, in his Majesty's Forces; and the Board would not in such circumstances require in individual cases the full month's notice. The number of gentlemen formerly in the Valuation Office who have left the service of the Board by joining without permission his Majesty's Forces is 171, of whom all except one were at the time employed on a monthly basis; these gentlemen fall outside the scope of the Treasury Regulations, which apply only in cases where permission has been given. The Board, however, under the authority of the Treasury Regulations, have on their books the salaries of the members of the Valuation Office who have joined his Majesty's Forces with the concurrence of the Board, which carries with it the prospect of re-engagement.

Mr. Fordham, the West London magistrate, whose remarks about drinking among Belgian refugees were criticized by the President of the Local Government Board last week, made some further observations on the subject on the 16th inst., when two refugees at Earl's Court Camp, Edounard Van der Strick, forty-seven, and Alphonse van Straten, thirty-four, were charged on remand with stealing £2 11s. from Joseph van Dyck, another refugee, while he lay on his bed intoxicated. Mr. Fordham said:—"It always grieves me to see these Belgians in the dock, because no man has a greater appreciation of what the Belgian nation has done for this country than I have. The Belgians have the admiration of every Englishman, and I am always sorry to see them in the dock. A number of people think that because some men are charged the whole nation is the same. The Belgians as a nation are known to be a thoroughly industrious people, and the country has an admiration for them, both as a nation and as a people, and I am glad to see from the papers that, as a whole, the refugees at Earl's Court Camp are well conducted. In my own village we have some refugees, and their conduct is perfectly satisfactory. They give no trouble whatever." The prisoners were discharged.

In the House of Commons on Tuesday, in reply to Mr. S. Samuel, who asked why 1,000 tons of copra shipped by the Campañia General de Tabacos de Filipinas from the Philippine Islands on board the ss. *Harbury*, and consigned to the Oleifici Nazionali, of Genoa, for discharge at Savona, had been ordered by the Government to proceed to Marseilles instead, Sir E. Grey said that the copra specified was not the only or, indeed, the principal part of the vessel's cargo. It was consigned "to order," and liable, therefore, to seizure under the Order in Council of 29th October, 1914; and it was not accompanied by the necessary documents to prove that neither the copra nor the oil would be re-exported from Italy. Certain documents were sent to the Foreign Office on 24th March, and although the company referred to had addressed repeated subsequent communications to the department, it was not till 15th April that full particulars respecting the cargo were obtained. Immediately on the receipt of the documents forwarded on 24th March, His Majesty's Government, observing that the shippers had not paid due regard to the Order in Council of 29th October, placed themselves in communication with the Italian Government with a view to the introduction of an effective prohibition of export of copra and its products from Italy, and, as a result of the successful issue of these negotiations, all objection on the part of the British authorities to the discharge of the Italian cargo was removed, and the shipowners and shippers had been so informed. It was the intention of His Majesty's Government to check all contraband and enemy trade, but, subject to this paramount necessity, to interfere as little as possible with neutral

commerce. The negotiations with the Italian Government were a concrete evidence of their desire to assist such trade, and the omission of the shippers and shipowners in this case was a typical example of the delays caused by failure to pay due regard to official published statements.

The Property Mart.

Forthcoming Auction Sales.

May 4.—Messrs. DRIVER, JONAS & Co., at the Mart, at 2: Freehold Ground-Rents (see advertisement, back page, April 10).

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	Emergency Rota.	Appeal Court No. 1	Mr. Justice Joyce.	Mr. Justice Neville.
Monday, April 19	Mr. Church	Mr. Borrer	Mr. Leach	Mr. Synge
Tuesday 20	Farmer	Leach	Goldschmidt	Borrer
Wednesday .. 21	Synge	Goldschmidt	Church	Jolly
Thursday 22	Jolly	Farmer	Greswell	Bloxam
Friday 23	Bloxam	Church	Jolly	Goldschmidt
Saturday 24	Greswell	Synge	Borrer	Farmer

Date.	Mr. Justice Eve.	Mr. Justice Sargant.	Mr. Justice Astbury.	Mr. Justice Younger.
Monday, April 19	Mr. Greswell	Mr. Jolly	Mr. Farmer	Mr. Goldschmidt
Tuesday 20	Church	Greswell	Synge	Bloxam
Wednesday .. 21	Leach	Borrer	Bloxam	Farmer
Thursday 22	Borrer	Synge	Goldschmidt	Church
Friday 23	Synge	Farmer	Leach	Greswell
Saturday 24	Jolly	Bloxam	Church	Leach

Winding-up Notices.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

London Gazette.—TUESDAY, April 13.

HANNEFORDS, LTD.—Creditors are required, on or before April 24, to send their names and addresses, and the particulars of their debts or claims, to H. St. John Hodges, 28, Copthall av, E.C., liquidator.

MONKLEYS, LTD.—Creditors are required, on or before April 27th, to send their names and addresses, and the particulars of their debts or claims, to Charles Edwin Dovey, 81, Queen st, Cardiff, liquidator.

UNITED MUSIC SCHOOLS, LTD.—Creditors are required, on or before April 16, to send their names and addresses, and the particulars of their debts or claims, to Mr. William Thomas Rowlinson, 31, King st, Luton, liquidator.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

London Gazette.—FRIDAY, April 16.

BLACK SEA OIL FIELDS, LTD.—Creditors are required, on or before June 12, to send their names and addresses, and the particulars of their debts or claims, to Wellwood James Maxwell, liquidator, c.o. Spyer & Sons, Austin Friars House, E.C.

BRADFORD TRANSPORT CO, LTD. (IN VOLUNTARY LIQUIDATION)—Creditors are required, on or before April 27, to send their names and addresses, and the particulars of their debts or claims, to Tom E. Gardner, City chmbrs, Bradford, liquidator.

DAVIS-BLACKHAM & CO, LTD.—Creditors are required, on or before May 1, to send their names and addresses, and the particulars of their debts or claims, to C. Herbert Smith, liquidator, c/o Davis & Oerton, 117, Colmore row Birmingham.

EASTERN COUNTIES CINEMA CO, LTD.—Creditors are required on or before May 16, to send their names and addresses, and the particulars of their debts or claims, to Joseph Robert Elliott, Enderley, Glenthorne rd, New Southgate, Middx, liquidator.

GENERAL STONE AND MARBLE CO, LTD.—Creditors are required, on or before May 31, to send their names and addresses, and the particulars of their debts or claims, to James George Andrew, Bush In House, Cannon st, liquidator.

MAIKOP NEW PRODUCERS LTD.—Creditors are required, on or before June 12, to send their names and addresses, and the particulars of their debts or claims, to Wellwood James Maxwell, liquidator, c/o Spyer & Sons, Austin Friars House, E.C.

MAIKOP VICTORY OIL CO, LTD.—Creditors are required, on or before June 12, to send their names and addresses, and the particulars of their debts or claims, to Wellwood James Maxwell, liquidator, c/o., Spyer & Sons, Austin Friars House, E.C.

WILLIAM WARD, Ltd.—Creditors are required, on or before April 30, to send their names and addresses, and the particulars of their debts or claims, to Percy Archibald Morrison, Temple Courts, Temple row, Birmingham, liquidator.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

London Gazette.—TUESDAY, April 20.

FALLOT INCANDESCENT LIGHT CO, LTD.—Creditors are required, on or before May 21, to send their names and addresses, and the particulars of their debts or claims, to Robert James Ward, 2, Clement's inn, Strand, one of the joint liquidators.

FRANK & SON, LTD.—Creditors are required, on or before May 17, to send their names and addresses, and the particulars of their debts or claims, to Richard William Parr, 7A, Long Causeway, Peterborough, liquidator.

MERSEY ANTI-CORROSIVE PAINT CO, LTD.—Creditors are required, on or before May 18, to send their names and addresses, and the particulars of their debts or claims, to W. A. Cartwright, Cefn, Ruabon, liquidator.

PENRHYN MOTOR CO, LTD.—Creditors are required, on or before May 15, to send their names and addresses, and the particulars of their debts or claims, to Mr. E. H. Hawkins, 4, Charterhouse sq, liquidator.

PHOENIX DOUBLING CO (RADCLIFFE), LTD. (IN VOLUNTARY LIQUIDATION.)—Creditors are required, on or before May 31, to send their names and addresses, and the particulars of their debts or claims, to Frederick Arthur Fitton, 26, Brown st, Manchester, liquidator.

SPANISH NATIONAL SUBMARINE TELEGRAPH CO, LTD.—Creditors are required, on or before May 31, to send their names and addresses, and the particulars of their debts or claims, to James Jeffery, 106, Cannon st, liquidator.

TRIGUEROS ARNOLD AND CO, LTD.—Creditors are required, on or before July 12, to send their names and addresses, and the particulars of their debts or claims, to Edward Ebenezer Price, 99, Cheapside, liquidator.

Resolutions for Winding-up Voluntarily.

London Gazette.—FRIDAY, April 16.

John Hardman & Sons, Ltd.
Whim Well Copper Mines, Ltd.
King Insurance Co, Ltd.
Aeronautics, Ltd.
Norman Chamberlain & Co, Ltd.
Harol Sayer & Co, Ltd.
Richmond Automobile Co, Ltd.
Con ol Syphon Filling Co, Ltd.
Hastings (British Columbia) Exploration Syndicate, Ltd.
Pardon & Carpenter, Ltd.
Pickups & Gray, Ltd.
Teutonic Oil Syndicate, Ltd.
Hunter Bros., Ltd.
Miol, Ltd.
Copra Crushers, Ltd.
Fastcheap Steamship Co, Ltd.
S.R.L. Syndicate, Ltd.
Sushili Rubber and Fibre Co, Ltd.

London Gazette.—TUESDAY, April 20.

Needham & Lugadin, Ltd.
English China Clay Co, Ltd.
J. R. Seward, Ltd.
Louisson and Henry Ltd.
Culloden Tea and Rubber Investment Co, Ltd.
R. Bateman & Sons, Ltd.
Joe Kaye (Ripponden), Ltd.
Whiting, Ltd.
Prince Fishing Co, Ltd.
Alston Steamship Co, Ltd.
Las Cascadas Estates Co, Ltd.
Zinbabwe Tavoy Tin Syndicate, Ltd.
Walbottle Coal and Firebrick Co, Ltd.
Rubber Share Trust and Finance Co, Ltd.

Creditors' Notices.

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette.—TUESDAY, April 13.

ARMITAGE, JAMES FARRAND, Meltham Mills, nr Huddersfield, Schoolmaster May 29 Ramsden & Co, Huddersfield

ARTHUR, RICHARD HEPWORTH, Plymouth, Architect May 10 Woollcombe & Sons, Plymouth

ATKINSON, SARAH ANN, Southport May 1 Atkinson, Shipley

BALMFORTH, MARK, Birkdale, Lancs May 7 Sykes, Huddersfield

BOURNE, WILLIAM WYKEHAM FREDERICK, Oxford gdns, North Kensington, Merchant June 20 Hopwood & Sons, South sq, Gray's inn

BRAZIER, FREDERICK COLLIS, Caterham April 20 Holt, Purley

BROCKLEBANK, WILLIAM, Parcian Farm, nr Carnarvon May 13 Jones, Bangor

BURCHILL, SAMUEL, Mangotsfield, Gloucester May 10 Stanley & Co, Bristol

CLARKE, FREDERICK SAMUEL, Romanoid, Row, Cycle Maker May 9 Osmond, South sq, Gray's inn

COULTER, SARAH ELIZABETH, Erdington, Birmingham May 15 Gateley, Birmingham

COX, GEORGE HENRY, Reedham, Norfolk May 31 Lowe & Co, Temple gdns

CREIGHTON, CHARLES, Doulting, Somerset, Farmer May 14 Mackay & Son, Shepton Mallet

CURRELL, HENRY ANDREW, Hertford June 7 Longmore & Co, Hertford

DALBY, HENRY, Fitzroy mews, London May 20 Freeman & Son, Bedford row

DRAKE, KATHARINE MARY, Bathwick, Bath April 22 Winterbotham & Co, Cheltenham

EARNSHAW, EDWARD, Lindley, Huddersfield, Decorator May 9 Armitage & Co, Huddersfield

ELLIS, OSWALD WILLIAM, Lincoln, Engineer May 31 Wilkinson & Marshall, Newcastle upon Tyne

FROST, MARY ANN, Heigham, Norwich May 18 Kent, Norwich

GLEDHILL, WILLIAM, Stainland, nr Halifax, Farmer May 24 Boocock & Son, Halifax

GROSVENOR, Rt Hon HENRY GEORGE, Leicester May 20 Hasties, Lincoln's inn fields

HALL, SIDNEY, Stalybridge, Chester, Music Dealer May 8 Lingards & Hamp, Manchester

HAND, MARY, Chiswick May 20 Jerome, Lincoln's inn fields

HESS, AUGUSTUS GEORGE, Upper Phillimore gdns, Kensington May 31 Tamplin & Co, Fenchurch st

KNIGHT, JANE, Alton, Hants May 20 Norman, Little College st, Westminster

LAURIE, JOHN TIMOTHY OXLEY, Marylebone rd May 22 Lovell & Co, Gray's inn sq

LEONARD, MARIA, Carlton rd, Kentish Town May 13 Jennens & Jennens, Kentish Town rd

LLOYD, ANN SARAH, Belper, Derby May 14 Walker & Terry, Belper

MARTIN, LETTICE, Mansfield, Notts May 24 Alcock, Mansfield

OGDEN, FRANCIS LUDLOW, Virginia Water, Surrey May 9 Tolhurst & Bartlett, Bedford row

PARSONS, GEORGE EDWARD, Sheffield, Saddler May 10 Branson & Son, Sheffield

PEPPER, RICHARD WOOD, Dover May 19 Bradley, Dover

PITTS, NICHOLAS WILLIAM PRETTEJOHN, Modbury, Devon May 10 Woollcombe & Sons, Plymouth

PLATER, ANN, Sparkhill, Worcester May 8 Powell & Browett, Birmingham

RIGG, JOHN, Littleborough, Lancs May 22 Brierley & Hudson, Rochdale

ROBERTS, MARY JANE, Birmingham May 9 Tyndall & Co, Birmingham

ROBERTS, SARAH, Edgbaston, Birmingham May 9 Tyndall & Co, Birmingham

RUFF, MARY, Twickenham April 26 Healip, Martin's la

RYDE, CHARLES BERTRAM, Moorhatch Horsell, Surrey May 31 Kirby & Co, The Sanctuary, Westminster

SANDLES, CHARLOTTE Lewes May 14 Verrall & Sons, Worthing

SAVAGE, SAMUEL JOSEPH, New Barnet, Herts, Underwriter May 19 Seagrove & Co, Chancery ln
SHAPLEY, ROBERT, Bath May 8 Carpenter, Bath
SHREWSBURY, ELIZABETH, Loughborough, Leicester May 22 C. W. & F. H. Toone, Loughborough
SMITH, WILLIAM JAMES, Somerset rd, Tottenham May 10 Burrows, High rd, Tottenham
STAFFORD, WILLIAM, Erdington, Birmingham May 29 Cottrell & Son, Birmingham
STAPLETON, EDITH ANNIE, Twickenham April 26 Haslip, Martin's ln
STOREY, JOHN, Seaton Delaval, Northumberland May 18 Dodds, Newcastle upon Tyne
WARD, NELLIE, Reading st, nr Broadstairs, Kent May 10 K & W Daniel, Ramsgate
WEBB, Lieut-Col CHARLES, Bournemouth May 29 Gregsons, John st, Adelphi

London Gazette.—FRIDAY, April 16.

ALDHOUSE, STEPHEN, Hayter rd, Brixton Hill May 31 Whites & Co, Budge row
BALDWIN, JANE, Ludlow, Salop May 15 Weyman & Co, Ludlow
BALLARD, HERBERT, Ponders End, Middlx, Corn Merchant June 1 Gibson & Weldon, Chancery ln
BARLEY, FLORA PHEBE, Moscow rd, Bayswater May 31 Latters & Hart, Leadenhall st
BATTYE, Maj Gen HENRY DOVETON, Grosvenor Hotel, Pimlico June 30 Chamberlayne & Co, Parliament st
BAUMGARTNER, THOMAS MOWBRAY, Half Moon st, Piccadilly May 13 Hunnybun & Sons, Huntingdon
BELL-MARSHALL, MARK BELL, JP, Cheltenham May 18 Witchell & Sons, Stroud
BOX, JOHN, Handsworth, Yorks May 29 Wake & Sons, Sheffield
BRADLEY, MARIA, Leamington May 15 Wright & Co, Leamington
BROWN, FREDERICK EDMUND, Priory av, Hornsey April 30 Craigen, Cromwell House, Fulham pl, Holborn
CATES, ROSA, York ter, Regent's Park May 14 Hopgood & Dowson's, Spring gdns
COLEMAN, JANE, Bath May 22 Stone & Co, Bath
DIX, THOMAS, Tonbridge May 16 Denton & Co, Gray's inn pl
DOUBLEDAY, SARAH, Hickling, Nottingham May 14 Oldham & Marsh, Melton Mowbray
DURDIN, HENRIETTA, Vauxhall Bridge rd May 26 Barnard & Taylor, Lincoln's inn fields
EASBY, JOSEPH WILLIAM, Dover, Licensed Victualler May 25 Mowll & Mowll, Dover
EVANS, WILLIAM HENRY, Llantwit Major, nr Cardiff May 27 Johnson & Co, Birmingham
FORESTER, Hon ARTHUR ORLANDO WOLSTAN CECIL WELD, MVO, Eccleston st May 20 Rider & Co, New sq
FOSTER, BERNARD LE NEVE, JP., Dormans Park, Surrey May 25 Negus, Bloomsbury sq
GOLLOP, ARTHUR, Cullompton, Devon May 1 Bonse, St Ives, Cornwall
GREGG, ANNE LOUISA, Strensall, Yorks May 31 Ware & Wilberforce, York
HAGGENMACHER, CARL ALBERT, Medan, in Sumatra June 1 Seal, Serjeants' inn
HATTON, WILLIAM DAVID FINCH, Honingham, Norfolk May 3 Rider & Co, New sq
HAWKINS, SARAH, Plymouth May 15 Rooker & Co, Plymouth
HEATH, CLARA ELIZABETH, Collnette rd, Putney May 8 Tatham & Lousada, Old Broad st
HEATON, ERNEST, Liverpool, Licensed Victualler May 17 Evans & Co, Liverpool
HENDERSON, WILLIAM, Clifton, Bristol Solicitor May 17 Fussell & Co, Bristol
HILL, OLIVER CHARLES ROWLEY, Bathurst, Gambia May 1 Bowker & Sons, Winchester
HUNTINGFIELD, Rt Hon JOSHUA CHARLES BARON, Heveningham, Suffolk May 22 Cross & Co, Halesworth
JOHNSON, JULIA, Franklin st, South Tottenham May 12 Abbott, Long acre
KING, FREDERICK SIDNEY, Grosvenor rd, Pimlico May 19 Stuchbery, Maidenhead
LAMOND, HARRY, York pl, Portman sq May 29 Budd & Co, Austinfriars
LINDSAY, SARAH ANN WELSTED, Bath May 17 Macdonald & Longrigg, Bath
MACNEILL, WILLIAM MACKINNON, Tunbridge Wells May 25 Eggar & Co, Winchester House, Old Broad st
MAYER, ISAAC, Birkdale, Lancs May 28 Risque & Robson, Manchester
MCHUGO, CLARA GERTRUDE, Hythe, Kent May 13 Kingsford & Co, Hythe
MCLEOD, JANE ANGUS, Canterbury May 17 Kingsford & Co, Canterbury
MEADE, MARIA CAROLINE, St Keyne, Cornwall May 15 Tucker, Bath
NEAME, ELLEN ANN, Birchington, Kent May 17 Gerrish & Foster, College st
OLVER, JOHN SOBEY, Worcester May 18 Jeffery, Worcester
OUCHTERLONY, GUY DAVID, Ontario, Canada May 21 Paines & Co, St Helen's pl
PAIN, ALFRED South Wield, Essex, Horse Dealer June 2 Landon, Brentwood
PALLISTER, THOMAS, Temple chmbrs, Temple av, Traveller May 15 Munton & Co Temple chmbrs
PHILLIPS, JOHN, Finchley rd, Provision Merchant May 20 Armstrong, Mostyn rd, Brixton
PRATT, THOMAS, Ripon, Yorks May 31 Hutchinson, Ripon
RAMSAY, JAMES, York, MD May 31 Ware & Wilberforce, York
SANDFORD, ELIZABETH BARRATT, Eastry, Kent May 18 Upperton & Co, Lincoln's inn fields
SHARP, WILLIAM STOWE, York May 31 Ware & Wilberforce, York
SPITZLY, PAULINE DURLAR, Clephane rd, Canonbury May 17 Treherne & Co, Bloomsbury sq
STANDLEY, ANN, Birmingham May 21 Lane & Co, Birmingham
TOMKINSON ELIZABETH, Minydon, Carnarvon May 12 Nee & Gordon-Roberts, Carnarvon
TYRER, PETER, Bexley Heath, Kent, Chemist May 12 Snow & Co, Great St Thomas Apostle
VIVIAN, CHARLES, Bedford May 25 Boulton & Co, Northampton sq
WARDLE, JAMES, Thornton Heath, Surrey May 26 Barnard & Taylor, Lincoln's inn fields
WATKINS, MARY ANN, Cheltenham June 1 Earengey & Pruen, Cheltenham
WOODS, Rev FRANCIS HENRY, Bainton Rectory, nr Driffield May 31 Ware & Wilberforce, York
WORTHINGTON, JAMES HENRY WILLIAM, Alderley Edge, Chester May 17 Field & Cunningham, Manchester
WRIGHT, ELEANOR MARIA, Marhamchurch, Cornwall May 15 Gurney & Craven, Bude

Bankruptcy Notices.

London Gazette—FRIDAY, April 16.

RECEIVING ORDERS.

ALLEN, CHARLES E H, St Stephen's chmbrs, Telegraph st High Court Pet Mar 4 Ord April 13
ARTON, EVELEEN BOYLE ANNA, New Compton st, Cinematograph Film Exporter High Court Pet April 13 Ord April 13
BEECH, LOUIS JAMES, Tewkesbury Licensed Victualler Cheltenham Pet April 8 Ord April 12
BILLAM, GEORGE, jun, Hinderwell, Yorks, Coal Merchant Stockton on Tees Pet Mar 25 Ord April 12
BUDDICOM, ROBERT ARTHUR, High Holborn High Court Pet Mar 6 Ord April 13
CAMPBELL, FRANCIS THOMAS, West Hartlepool, Pawnbroker Sunderland Pet April 12 Ord April 12
CHAPMAN, GEORGE EDWARD, Westcliff on Sea, Family Butcher Chelmsford Pet April 14 Ord April 14
DEAN, MAY, Southwark Bridge High Court Pet Mar 11 Ord April 13
DOUGLAS TURNER & Co, Sheffield, Merchants Sheffield Pet Mar 15 Ord April 12
EVANS, WILLIAM POWELL, West Bromwich, Baker West Bromwich Pet April 12 Ord April 12
GALE, HARRY, New Cleethorpes, Labourer Great Grimsby Pet April 14 Ord April 14
HARTLEY, HARRY, Bognor, Nurseryman Brighton Pet April 12 Ord April 12
HOUGHTON, ROBERT JOHN, Rotherham Sheffield Pet April 13 Ord April 13
JONES, HUGH PARRY, Conway, Motor Engineer Bangor Pet April 12 Ord April 12
JORDAN, HARRY, Nailstone, Leicester, Farmer Leicester Pet April 12 Ord April 12
LETHBRIDGE, J W, Pomeroy st, New Cross, Dairyman High Court Pet Jan 20 Ord April 14
MITCHELL, ANDREW MILLAR, Clifton Wood, Bristol, Salesman Bristol Pet April 14 Ord April 14
NEABARD, WILLIAM, Ramsbottom, Lancs, Boot Maker Bolton Pet April 13 Ord April 13
RAMON VITORIA & Co, Gt St Helens, Ore Merchants High Court Pet Mar 9 Ord April 12
RAWLING, ARTHUR, and HERBERT RAWLING, Stibbard, Norfolk, Farmers Norwich Pet Mar 30 Ord April 12
REED, CHARLES ROBINSON, Guisborough, Railway Porter Stockton on Tees Pet April 13 Ord April 13
RIGGS, LEVI, Wimborne, Dorset, Builder Poole Pet April 12 Ord April 12
SCUDAMORE, THOMAS RYMER, Blackwood, Mon, Grocer Tredegar Pet April 8 Ord April 8
SELBY, JOHN WILLIAM, Benwick, Cambridge, Grocer Peterborough Pet Mar 23 Ord April 13
SHEPHERD, WILLIAM HENRY, Southend on Sea, Butcher Chelmsford Pet April 14 Ord April 14
SIMPSON, ALFRED PHIPPS, Nottingham, Insurance Agent Nottingham Pet April 13 Ord April 13
TAYLOR, THOMAS, Flixton, Lancs, Baker Salford Pet April 13 Ord April 13
TOMES, JAMES HENRY, Southsea, General Sundryman Portsmouth Pet April 13 Ord April 13
TOWNEND, MARTHA ANN, Wakefield Wakefield Pet April 13 Ord April 13
WILKS, JOSHUA, Shipley, Yorks, Builder Bradford Pet April 12 Ord April 12
WINTERBOTTOM, CLEMENT, Rochdale, Grocer Rochdale Pet April 13 Ord April 13
WOLFE, ALBERT WILLIAM, Leicester, Boot Manufacturer Leicester Pet April 14 Ord April 14

FIRST MEETINGS.

ALLEN, CHARLES E H, St Stephen's chmbrs, Telegraph st April 27 at 1 Bankruptcy bldgs, Carey st
ARTON, EVELEEN BOYLE ANNA, New Compton st, Cinematograph Film Exporter April 26 at 1 Bankruptcy bldgs, Carey st
BAKER, WILLIAM, Leeds, Confectioner April 23 at 11 Off Rec, 24, Bond st, Leeds
BEATTIE, JOHN, Middlesbrough, Chipper April 23 at 11.30 Off Rec, Court chmbrs, Albert rd, Middlesbrough
BUDDICOM, ROBERT ARTHUR, High Holborn April 27 at 11 Bankruptcy bldgs, Carey st
CRAVEN, SMITH CHANDLER, Mutley, Plymouth, Devon, Commission Agent April 26 at 3.15 7, Buckland ter, Plymouth
DEAN, MAY, Southwark bridge April 26 at 11 Bankruptcy bldgs, Carey st
GAIT, JOSEPH SMITH, Sunbury, Middlx, Dairyman April 23 at 11 132, York rd, Westminster Bridge rd
GALE, HARRY, New Cleethorpes, Labourer April 24 at 11 Off Rec, St. Mary's chmbrs, Great Grimsby
HOBSON, HARRY, Denaby Main, nr Rotherham, Miner April 22 at 11 Off Rec, Figtree ln, Sheffield
JORDAN, HARRY, Nailstone, Leicester, Farmer April 23 at 3 Off Rec, 1, Berridge st, Leicester
LETHBRIDGE, J W, Pomeroy st, New Cross, Dairyman April 27 at 11 Bankruptcy bldgs, Carey st
LLOYD, ARTHUR EDWARD, Bournemouth, Hotel Manager April 26 at 2.30 100, High st (first floor), Poole
PONTON, ANNIE FLORENCE, Watford, Herts April 27 at 11.30 14, Bedford row
RAMON VITORIA & Co, Great St Helens, Ore Merchants April 28 at 11 Bankruptcy bldgs, Carey st
REED, CHARLES ROBINSON, Guisborough, Railway Porter April 27 at 11.30 Off Rec, Court chmbrs, Albert rd, Middlesbrough
RIGGS, LEVI, Wimborne, Dorset, Builder April 26 at 3 100, High st (first floor), Poole
SALTER, CHARLES LESLIE, Briton Ferry, Glam, Plumber April 23 at 11 Off Rec, Government bldgs, St Mary's st, Swansea
SELBY, JOHN WILLIAM, Benwick, Cambridge, Grocer April 23 at 12.15 Law Courts, Peterborough
TURNBULL, GEORGE, Finchampstead, nr Wokingham, Berks, Farm Bailiff April 26 at 11 34, Fisher st, Carlisle
WALLACE, FRANCIS HADDOW, Wembley, Middlx, Bank Clerk April 27 at 11 14, Bedford row
WELSH, HENRY, Ogmore Vale, Glam, Butcher April 26 at 3 Off Rec, 117, St. Mary st, Cardiff
WHITE, CHARLOTTE FREWEN, Penzance April 24 at 11.30 Off Rec, 12, Princes st, Truro
WHITE, JOHN HERBERT, Penzance, Piano Dealer April 24 at 11 Off Rec, 12, Princes st, Truro
WILKS, JOSHUA, Shipley, Yorks, Builder April 24 at 11 Off Rec, 12, Duke st, Bradford

ADJUDICATIONS.

BEECH, LOUIS JAMES, Tewkesbury, Licensed Victualler Cheltenham Pet April 8 Ord April 14
CAMPBELL, FRANCIS THOMAS, West Hartlepool, Pawnbroker Sunderland Pet April 12 Ord April 12
CARLTON, JAMES, Newcastle upon Tyne, Company Promotor Newcastle upon Tyne Pet Jan 29 Ord April 13
CHANEY, HERBERT, Cudworth, nr Barnsley, Farmer Barnsley Pet Mar 30 Ord April 12
DAVIES, THOMAS JONES, Penarth, Glam, Contractor Cardiff Pet Feb 4 Ord April 14
EVANS, WILLIAM POWELL, West Bromwich, Baker West Bromwich Pet April 12 Ord April 12
GAIT, JOSEPH SMITH, Sunbury, Middlx, Dairyman, Kingston, Surrey Pet April 10 Ord April 13
GALE, HARRY, New Cleethorpes, Labourer Great Grimsby Pet April 14 Ord April 14
HALL, WALTER EMMANUEL, King's rd, Chelsea, Furniture Dealer High Court Pet Feb 23 Ord April 13
HARTLEY, HARRY, Bognor, Nurseryman Brighton Pet April 12 Ord April 12
HORNSEY, WILLIAM GEORGE, Romford rd, Stratford High Court Pet Feb 11 Ord April 12
HOUGHTON, ROBERT JOHN, Rotherham Sheffield Pet April 13 Ord April 13
JONES, HUGH PARRY, Conway, Motor Engineer Bangor Pet April 12 Ord April 12
JORDAN, HARRY, Nailstone, Leicester, Farmer Leicester Pet April 12 Ord April 12
LAYTON, DE WESTLEY BENDYSHE, Fenchurch st, Accountant High Court Pet April 9 Ord April 13
MITCHELL, ANDREW MILLAR, Clifton Wood, Bristol, Salesman Bristol Pet April 14 Ord April 14
MYOTT, NORMAN MCLEAN, Arlington st, Piccadilly Solicitor High Court Pet Jan 27 Ord April 14
NEABARD, WILLIAM, Ramsbottom, Lancs, Boot Maker Bolton Pet April 13 Ord April 13
POYNOR, GEORGE EDWARD, Forest Hill, Kent, Stationer Greenwich Pet Mar 27 Ord April 13
PRICE, ALBERT, and EDWIN PRICE, Ludlow, Salop, Grocers Leominster Pet April 7 Ord April 12
REED, CHARLES ROBINSON, Guisborough, Railway Porter Stockton on Tees Pet April 13 Ord April 13
RIGGS, LEVI, Wimborne, Dorset, Builder Poole Pet April 12 Ord April 12
ROBERTS, EVAN, Cambridge rd, Bethnal Green, Dairyman High Court Pet Mar 8 Ord April 14
RUBINSTEIN, ABRAHAM, Artillery ln, Farrier High Court Pet Mar 5 Ord April 12
SCUDAMORE, THOMAS RYMER, Blackwood, Mon, Grocer Tredegar Pet April 8 Ord April 8
SHEPHERD, WILLIAM HENRY, Southend on Sea, Butcher Chelmsford Pet April 14 Ord April 14
SIMPSON, ALFRED PHIPPS, Nottingham, Insurance Agent Nottingham Pet April 13 Ord April 13
SPICER, NORMAN, and GILBERT GORDON WILLIS, Copthall bldgs, Brokers, High Court Pet Feb 18 Ord April 14
TAYLOR, THOMAS, Flixton, Lancs, Baker Salford Pet April 13 Ord April 13
TOMES, JAMES HENRY, Southsea, Hants, General Sundryman Portsmouth Pet April 13 Ord April 13
TOWNEND, MARTHA ANN, Wakefield Wakefield Pet April 13 Ord April 13
WILKS, JOSHUA, Shipley, Yorks, Builder Bradford Pet April 12 Ord April 12
WINTERBOTTOM, CLEMENT, Rochdale, Grocer Rochdale Pet April 13 Ord April 13
WOLFE, ALBERT WILLIAM, Leicester, Boot Manufacturer Leicester Pet April 14 Ord April 14